

### **IN THE CLAIMS:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

1. (Currently amended) A light emitting device comprising:

- a substrate having an insulating surface;
- a transparent film formed over the substrate;
- a first electrode formed over the transparent film;
- a layer including an organic compound formed over the first electrode; and
- a second electrode formed over the layer including the organic compound,

wherein a refractive index of the transparent film ~~sequentially~~ gradually varies from an interface at a side of the substrate to an interface at a side of the first electrode.

2. (Currently amended) [[A]] The light emitting device according to claim 1, wherein the refractive index of the transparent film ~~sequentially~~ gradually increases from the interface at the side of the substrate to the interface at the side of the first electrode.

3. (Currently amended) [[A]] The light emitting device according to claim 1, wherein the transparent film comprises a silicon oxynitride film.

4. (Currently amended) [[A]] The light emitting device according to claim 1, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

5. (Currently amended) A light emitting device comprising:

- a substrate having an insulating surface;
- a first electrode formed over the substrate;
- a layer including an organic compound formed over the first electrode;
- a second electrode formed over the layer including the organic compound; and
- a transparent film formed over the second electrode,

wherein a refractive index of the transparent film ~~sequentially~~ gradually varies from an interface at a side of the second electrode in a film thickness direction.

6. (Currently amended) [[A]] The light emitting device according to claim 5, wherein the refractive index of the transparent film ~~sequentially~~ gradually ~~increases~~ decreases from the interface at the side of the second electrode in the film thickness direction.

7. (Currently amended) [[A]] The light emitting device according to claim 5, wherein the transparent film comprises a silicon oxynitride film.

8. (Currently amended) [[A]] The light emitting device according to claim 5, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

9. (Currently amended) A light emitting device comprising:

- a substrate having an insulating surface;
- a transparent film formed over the substrate;
- a first electrode formed over the transparent film;
- a layer including an organic compound formed over the first electrode; and
- a second electrode formed over the layer including the organic compound,

wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance, and

wherein a composition ratio of the second substance to the first substance ~~sequentially~~ gradually varies from an interface at a side of the substrate to an interface at a side the first electrode.

10. (Currently amended) [[A]] The light emitting device according to claim 9, wherein a composition ratio of the second substance to the first substance in the transparent film ~~sequentially~~ gradually increases from the interface at the side of the substrate to the interface at the side of the first electrode.

11. (Currently amended) [[A]] The light emitting device according to claim 9, wherein the refractive index of the transparent film ~~sequentially~~ gradually increases from the interface at the side of the substrate to the interface at the side of the first electrode.

12. (Currently amended) [[A]] The light emitting device according to claim 9, wherein the transparent film comprises a silicon oxynitride film.

13. (Currently amended) [[A]] The light emitting device according to claim 9, wherein the first substance comprises nitrogen and the second substance comprises oxygen.

14. (Currently amended) [[A]] The light emitting device according to claim 9, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

15. (Currently amended) A light emitting device comprising:

- a substrate having an insulating surface;
- a first electrode formed over the substrate;
- a layer including an organic compound formed over the first electrode;
- a second electrode formed over the layer including the organic compound; and
- a transparent film formed over the second electrode,

wherein the transparent film comprises a plurality of substances which include at least a first substance and a second substance; and

wherein a composition ratio of the second substance to the first substance ~~sequentially~~ gradually varies from an interface at a side of the second electrode in a film thickness direction.

16. (Currently amended) [[A]] The light emitting device according to claim 15,

wherein a composition ratio of the second substance to the first substance ~~sequentially~~ gradually increases from the interface at the side of the second electrode in the film thickness direction.

17. (Currently amended) [[A]] The light emitting device according to claim 15, wherein the transparent film comprises a silicon oxynitride film.

18. (Currently amended) [[A]] The light emitting device according to claim 15, wherein the first substance comprises nitrogen and the second substance comprises oxygen.

19. (Currently amended) [[A]] The light emitting device according to claim 15, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

20. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a transparent film over a substrate having an insulating surface;

forming a first electrode over the transparent film;

forming a layer including an organic compound over the first electrode; and

forming a second electrode over the layer including the organic compound,

wherein the transparent film is formed so that a refractive index of the transparent film sequentially gradually varies from an interface at a side of the substrate to an interface at a side of the first electrode.

21. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 20, wherein the transparent film is formed so that the refractive index of the transparent film sequentially gradually increases from an interface at the side of the substrate to the interface at the side of the first electrode.

22. (Currently amended) [[A]] The method for manufacturing a light emitting device according to 20, wherein the transparent film comprises a silicon oxynitride film.

23. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 20, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

24. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a first electrode over a substrate having an insulating surface;

forming a layer including an organic compound over the first electrode;

forming a second electrode over the layer including the organic compound; and

forming a transparent film over the second electrode,

wherein the transparent film is formed so that a refractive index of the transparent film ~~sequentially~~ gradually varies from an interface at a side of the second electrode in a film thickness direction.

25. (Currently amended) [[A]] The method for manufacturing a light emitting device according to 24, the transparent film is formed so that the refractive index of the transparent film ~~sequentially~~ gradually ~~increases~~ decreases from an interface at the side of the second electrode in the film thickness direction.

26. (Currently amended) [[A]] The method for manufacturing a light emitting device according to 24, wherein the transparent film comprises a silicon oxynitride film.

27. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 24, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

28. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a transparent film over a substrate having an insulating surface;

forming a first electrode over the transparent film;

forming a layer including an organic compound over the first electrode; and  
forming a second electrode over the layer including the organic compound,  
wherein the transparent film comprises a plurality of substances which includes at  
least a first substance and a second substance, and

wherein the transparent film is formed so that a composition ratio of the second  
substance to the first substance in the transparent film ~~sequentially~~ gradually varies from  
an interface at a side of the substrate to an interface at a side of the first electrode.

29. (Currently amended) [[A]] The method for manufacturing a light emitting  
device according to claim 28, wherein the transparent film is formed so that a  
composition ratio of the second substance to the first substance in the transparent film  
~~sequentially~~ gradually increases from the interface at the side of the substrate to the  
interface at the side of the first electrode.

30. (Currently amended) [[A]] The method for manufacturing a light emitting  
device according to claim 28, wherein the transparent film is formed so that the refractive  
index of the transparent film ~~sequentially~~ gradually increases from an interface at the side  
of the substrate to the interface at the side of the first electrode.

31. (Currently amended) [[A]] The method for manufacturing a light emitting  
device according to claim 28, wherein the transparent film comprises a silicon oxynitride  
film.



32. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 28, wherein the first substance comprises nitrogen and the second substance comprises oxygen.

33. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 28, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.

34. (Currently amended) A method for manufacturing a light emitting device comprising:

forming a first electrode over a substrate having an insulating surface;

forming a layer including an organic compound over the first electrode;

forming a second electrode over the layer including the organic compound; and

forming a transparent film over the second electrode,

wherein the transparent film comprises a plurality of substances which includes at least a first substance and a second substance, and

wherein the transparent film is formed so that a composition ratio of the second substance to the first substance ~~sequentially~~ gradually varies from an interface at a side of the second electrode in a film thickness direction.

35. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 34, wherein a composition ratio of the second substance to the first substance in the transparent film ~~sequentially~~ gradually increases from an interface at the side of the second electrode in the film thickness direction.

36. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 34, the transparent film is formed so that the refractive index of the transparent film ~~sequentially~~ gradually ~~increases~~ decreases from an interface at the side of the second electrode in the film thickness direction.

37. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 34, wherein the transparent film comprises a silicon oxynitride film.

38. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 34, wherein the first substance comprises nitrogen and the second substance comprises oxygen.

39. (Currently amended) [[A]] The method for manufacturing a light emitting device according to claim 34, wherein the light emitting device is incorporated in at least one selected from the group consisting of a personal computer, a video camera, a mobile computer, a player using a recording medium, a digital camera, a mobile telephone, and an electronic book.